

Hearing Date and Time: June 10, 2014 at 10:00 a.m. (prevailing Eastern Time)

Response Date and Time: May 22, 2014 at 4:00 p.m. (prevailing Eastern Time)

KRAMER LEVIN NAFTALIS &
FRANKEL LLP
Kenneth H. Eckstein
Douglas H. Mannal
Joseph A. Shifer
1177 Avenue of the Americas
New York, New York 10036
Telephone: (212) 715-9100
Facsimile: (212) 715-8000

*Co-Counsel for the ResCap Liquidating
Trust*

MORRISON & FOERSTER LLP
Gary S. Lee
Norman S. Rosenbaum
Jordan A. Wishnew
Meryl L. Rothchild
250 West 55th Street
New York, New York 10019
Telephone: (212) 468-8000
Facsimile: (212) 468-7900

*Co-Counsel for the ResCap Liquidating
Trust*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:)	
)	Case No. 12-12020 (MG)
)	
RESIDENTIAL CAPITAL, LLC, <u>et al.</u> ,)	Chapter 11
)	
Debtors.)	Jointly Administered
)	

**NOTICE OF RESCAP LIQUIDATING TRUST'S SIXTY-SIXTH
OMNIBUS OBJECTION TO CLAIMS (I) EXPUNGING AMENDED AND
SUPERSEDED CLAIMS; (II) REDESIGNATING AND ALLOWING CLAIMS;
(III) REDUCING AND ALLOWING CLAIMS; AND (IV) REDESIGNATING,
REDUCING AND ALLOWING CLAIMS**

PLEASE TAKE NOTICE OF THE FOLLOWING:

1. On May 1, 2014, the ResCap Liquidating Trust filed its *Sixty-Sixth Omnibus Objection to Claims (I) Expunging Amended and Superseded Claims; (II) Redesignating and Allowing Claims; (III) Reducing and Allowing Claims; and (IV) Redesignating, Reducing and Allowing Claims* (the "**Omnibus Objection**").

2. A hearing (the "**Hearing**") to consider the Omnibus Objection shall be held before the Honorable Martin Glenn, United States Bankruptcy Judge, in Room 501 of the United States Bankruptcy Court, Alexander Hamilton Custom House, One Bowling Green, New York, New York, 10004, on **June 10, 2014 at 10:00 a.m.** (prevailing Eastern Time).

3. Any responses to the Omnibus Objection must be made in writing, conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules of the Southern District of New York, and the Notice, Case Management, and Administrative Procedures approved by the Bankruptcy Court [Docket No. 141], be filed electronically by registered users of the Bankruptcy Court's electronic filing system, and be served, so as to be

received no later than **May 22, 2014 at 4:00 p.m.** (prevailing Eastern Time) upon (a) Chambers of the Honorable Martin Glenn, United States Bankruptcy Court for the Southern District of New York, Alexander Hamilton Custom House, One Bowling Green, New York, New York 10004-1408; (b) co-counsel to the ResCap Liquidating Trust, Morrison & Foerster LLP, 250 West 55th Street, New York, NY 10019 (Attention: Gary S. Lee, Norman S. Rosenbaum, Jordan A. Wishnew and Meryl L. Rothchild); (c) co-counsel to the ResCap Liquidating Trust, Kramer Levin Naftalis & Frankel, LLP, 1177 Avenue of the Americas, New York, NY 10036 (Attention: Kenneth H. Eckstein, Douglas H. Mannal, and Joseph A. Shifer); (d) the Office of the United States Trustee for the Southern District of New York, U.S. Federal Office Building, 201 Varick Street, Suite 1006, New York, NY 10014 (Attention: Linda Riffkin and Brian S. Masumoto; and (e) The ResCap Liquidating Trust, Quest Turnaround Advisors, 800 Westchester Ave., Suite S-520, Rye Brook, NY 10573 (Attention: Jeffrey Brodsky).

4. If no responses to the Omnibus Objection are timely filed and served to the relief requested in the Omnibus Objection, the Bankruptcy Court may deem any opposition waived, treat the Omnibus Objection as conceded, and enter an order granting the relief requested in the Omnibus Objection without further notice or hearing.

5. A Copy of the Omnibus Objection can be obtained or viewed for a fee via PACER at www.pacer.gov or (without charge) on the Debtors' restructuring website at www.kccllc.net/rescap.

Dated: New York, New York
May 1, 2014

KRAMER LEVIN NAFTALIS & FRANKEL LLP

/s/ Joseph A. Shifer
Kenneth H. Eckstein
Douglas H. Mannal
Joseph A. Shifer
1177 Avenue of the Americas
New York, New York 10036
Telephone: (212) 715-9100
Facsimile: (212) 715-8000

-and-

Gary S. Lee
Norman S. Rosenbaum
Jordan A. Wishnew
Meryl L. Rothchild
MORRISON & FOERSTER LLP
250 West 55th Street
New York, New York 10019
Telephone: (212) 468-8000
Facsimile: (212) 468-7900
Counsel for the ResCap Liquidating Trust

Hearing Date and Time: June 10, 2014 at 10:00 a.m. (prevailing Eastern Time)
Response Deadline: May 22, 2014 at 4:00 p.m. (prevailing Eastern Time)

**KRAMER LEVIN NAFTALIS &
FRANKEL LLP**
Kenneth H. Eckstein
Douglas H. Mannal
Joseph A. Shifer
1177 Avenue of the Americas
New York, New York 10036
Telephone: (212) 715-9100
Facsimile: (212) 715-8000

MORRISON & FOERSTER LLP
Gary S. Lee
Norman S. Rosenbaum
Jordan A. Wishnew
Meryl L. Rothchild
250 West 55th Street
New York, New York 10019
Telephone: (212) 468-8000
Facsimile: (212) 468-7900

Co-Counsel for the ResCap Liquidating Trust

Co-Counsel for the ResCap Liquidating Trust

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

RESIDENTIAL CAPITAL, LLC, et al.,

Debtors.

Case No. 12-12020 (MG)

Chapter 11

Jointly Administered

**RESCAP LIQUIDATING TRUST'S SIXTY-SIXTH OMNIBUS OBJECTION
TO CLAIMS (I) EXPUNGING AMENDED AND SUPERSEDED CLAIMS; (II)
REDESIGNATING AND ALLOWING CLAIMS; (III) REDUCING AND ALLOWING
CLAIMS; AND (IV) REDESIGNATING, REDUCING AND ALLOWING CLAIMS**

THIS OBJECTION SEEKS TO MODIFY AND/OR DISALLOW AND EXPUNGE CERTAIN PROOFS OF CLAIM. CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS ON THE EXHIBITS ATTACHED TO THE PROPOSED ORDER. A CLAIMANT MAY HAVE CLAIMS INCLUDED ON MORE THAN ONE EXHIBIT.

IF YOU HAVE QUESTIONS, OR YOU ARE UNABLE TO LOCATE YOUR CLAIM ON THE EXHIBITS ATTACHED TO THE PROPOSED ORDER, PLEASE CONTACT THE LIQUIDATING TRUST'S COUNSEL, JOSEPH A. SHIFER, AT (212) 715-9100.

TABLE OF CONTENTS

	<u>Page</u>
JURISDICTION	2
BACKGROUND	2
RELIEF REQUESTED.....	4
A. Amended and Superseded Claims	4
B. Redesignate and Allow Claims	4
C. Reduce and Allow Claims	5
D. Redesignate, Reduce and Allow Claims	5
OBJECTION.....	6
A. Applicable Legal Standard.....	6
B. The Amended and Superseded Claims Should be Disallowed and Expunged	6
C. The Redesignate and Allow Claims Should Be Redesignated and Allowed As Modified	7
D. The Reduce and Allow Claims Should be Reduced and Allowed as Modified.....	8
E. The Redesignate, Reduce and Allow Claims Should Be Redesignated, Reduced and Allowed As Modified.....	9
NOTICE.....	10
NO PRIOR REQUEST	10
CONCLUSION.....	11

TABLE OF AUTHORITIES

Page(s)

Cases

<i>In re Adelphia Commc'ns Corp.</i> , Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660 (Bankr. S.D.N.Y. Feb. 20, 2007)	6
<i>In re Best Payphones, Inc.</i> , Case No. 01-15472 (SMB), 2002 WL 31767796 (Bankr. S.D.N.Y. Dec. 11, 2002)	6
<i>In re Enron Corp.</i> , Case No. 01 B 16034 (AJG), 2005 WL 3874285 (Bankr. S.D.N.Y. Oct. 5, 2005)	6
<i>In re Finley, Kumble, Wagner, Heine, Underberg, Manley, Myerson, & Casey</i> , 160 B.R. 882 (Bankr. S.D.N.Y. 1993)	7
<i>In re Oneida Ltd.</i> , 400 B.R. 384 (Bankr. S.D.N.Y. 2009)	6
<i>In re Rockefeller Ctr. Props.</i> , 272 B.R. 524 (Bankr. S.D.N.Y. 2000)	6

Statutes

11 U.S.C. § 502(a)	6
11 U.S.C. § 502(b)	1, 2, 6, 8, 9
28 U.S.C. § 157	2
28 U.S.C. § 1334	2
28 U.S.C. § 157(b)	2
28 U.S.C. §§ 1408	2
28 U.S.C. § 1409	2

Other Authorities

Fed. R. Bankr. P. 1015(b)	2
Fed. R. Bankr. P. 3007(d)	1, 2, 3

TO THE HONORABLE MARTIN GLENN
UNITED STATES BANKRUPTCY JUDGE:

The ResCap Liquidating Trust (the “**Liquidating Trust**”), as successor in interest to the debtors (collectively, the “**Debtors**”) in the above-captioned cases (the “**Chapter 11 Cases**”), hereby files this sixty-sixth omnibus objection to claims (the “**Objection**”) pursuant to section 502(b) of title 11 of the United States Code (the “**Bankruptcy Code**”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these Chapter 11 Cases [Docket No. 3294] (the “**Claims Objection Procedures Order**”), seeking entry of an order (the “**Proposed Order**”), in a form substantially similar to that attached hereto as **Annex 2**, (a) disallowing and expunging the claims listed on **Exhibit A** annexed to the Proposed Order, and (b) modifying (by redesignating¹ and/or reducing) and allowing the claims listed on **Exhibit B**, **Exhibit C**, and **Exhibit D** annexed to the Proposed Order.² In support of the Objection, the Liquidating Trust submits the declaration of Deanna Horst, Chief Claims Officer for the Liquidating Trust (the “**Horst Declaration**”), attached hereto as **Annex 1**. In support of the Objection, the Liquidating Trust respectfully represents as follows:

¹ As used herein, the term “redesignate” (or “redesignating”) means modify or modifying a proof of claim filed against the incorrect Debtor to accurately reflect the Debtor that may be liable on the Claims Register (as defined herein).

² Claims listed on **Exhibits A** through **D** are reflected in the same manner as they appear on the claims register maintained by KCC (defined herein).

JURISDICTION

1. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334, and Article XII of the Plan (defined herein). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

2. The statutory predicates for the relief requested herein are section 502(b) of the Bankruptcy Code and Rule 3007(d) of the Bankruptcy Rules.

BACKGROUND

3. On May 14, 2012 (the “**Petition Date**”), each of the Debtors filed a voluntary petition in this Court for relief under chapter 11 of the Bankruptcy Code. These Chapter 11 Cases are being jointly administered pursuant to Bankruptcy Rule 1015(b).

4. On May 16, 2012, the United States Trustee for the Southern District of New York appointed a nine member official committee of unsecured creditors [Docket No. 102] (the “**Creditors’ Committee**”).

5. On December 11, 2013, the Court entered the *Order Confirming Second Amended Joint Chapter 11 Plan Proposed by Residential Capital, LLC et al. and the Official Committee of Unsecured Creditors* (the “**Confirmation Order**”) approving the terms of the Chapter 11 plan, as amended (the “**Plan**”), filed in these Chapter 11 Cases [Docket No. 6065]. On December 17, 2013, the Effective Date (as such term is defined in the Plan) of the Plan occurred, and, among other things, the Liquidating Trust was established [Docket No. 6137].

6. The Liquidating Trust was established to, among other things, wind down the affairs of the Debtors, *see* Plan, Art. VI. Pursuant to the Plan, the Liquidating Trust has the exclusive authority to “[f]ile, withdraw, or litigate to judgment, objections to Claims or Equity

Interests (other than Borrower Claims, Private Securities Claims, and the NJ Carpenters Claims),” Plan, Art. VIII.A.3.

7. On July 17, 2012, the Court entered an order [Docket No. 798] appointing Kurtzman Carson Consultants LLC (“**KCC**”) as the notice and claims agent in these Chapter 11 Cases. Among other things, KCC is authorized to (a) receive, maintain, record and otherwise administer the proofs of claim filed in these Chapter 11 Cases and (b) maintain the official claims register for the Debtors (the “**Claims Register**”).

8. On August 29, 2012, this Court entered the *Order Establishing Deadline for Filing Proofs of Claim and Approving the Form and Manner of Notice Thereof* [Docket No. 1309] (the “**Bar Date Order**”). The Bar Date Order established, among other things, (i) November 9, 2012 at 5:00 p.m. (Prevailing Eastern Time) as the deadline to file proofs of claim by virtually all creditors against the Debtors (the “**General Bar Date**”) and prescribing the form and manner for filing proofs of claim; and (ii) November 30, 2012 at 5:00 p.m. (Prevailing Eastern Time) as the deadline for governmental units to file proofs of claim (the “**Governmental Bar Date**,” with the General Bar Date, the “**Bar Date**”). Bar Date Order at ¶¶ 2-3. On November 7, 2012, the Court entered an order extending the General Bar Date to November 16, 2012 at 5:00 p.m. (Prevailing Eastern Time) [Docket No. 2093]. The Governmental Bar Date was **not** extended.

9. On March 21, 2013, the Court entered the Claims Objection Procedures Order, which authorizes the Debtors to file omnibus objections to up to 150 claims at a time on various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Claims Objection Procedures Order.

10. To date, over 7,400 proofs of claim have been filed in these Chapter 11 Cases as reflected on the Claims Register.

RELIEF REQUESTED

11. By this Objection, the Liquidating Trust seeks to disallow, expunge, redesignate, and/or modify certain claims listed on the Claims Register as follows.

A. Amended and Superseded Claims

12. The Liquidating Trust examined the proofs of claim identified on **Exhibit A** to the Proposed Order (collectively, the “**Amended and Superseded Claims**”) and determined that such proofs of claim have been amended and superseded by at least one subsequently-filed, corresponding claim identified under the heading “*Surviving Claims*” (collectively, the “**Surviving Claims**”). The Liquidating Trust seeks the disallowance and expungement of the Amended and Superseded Claims from the Claims Register and preservation of the Liquidating Trust’s right to later object to any Surviving Claim on any basis.

B. Redesignate and Allow Claims

13. The Liquidating Trust also examined the proofs of claim identified on **Exhibit B** to the Proposed Order and determined, after consulting the Debtors’ books and records, that such proofs of claim (collectively, the “**Redesignate and Allow Claims**”) were filed against the incorrect Debtor. The Liquidating Trust seeks to (a) modify the Redesignate and Allow Claims to reflect a liability asserted against the corresponding Debtor set forth under the heading “*Modified Debtor Name*” on **Exhibit B** and (b) allow each Redesignate and Allow Claim in the asserted amount against the modified Debtor.

C. Reduce and Allow Claims

14. The Liquidating Trust also examined the proofs of claim identified on **Exhibit C** to the Proposed Order and determined, after consulting the Debtors' books and records, that such proofs of claim (collectively, the "**Reduce and Allow Claims**") were filed in an amount that is greater than the actual amount for which the Debtors' estates are liable. The Liquidating Trust seeks to modify the Reduce and Allow Claims by reducing them to the amounts set forth under the heading "*Modified Claim Amount*" and to allow each Reduce and Allow Claim only to the extent of such modified amount.

D. Redesignate, Reduce and Allow Claims

15. The Liquidating Trust also examined the proofs of claim identified on **Exhibit D** to the Proposed Order and determined, after consulting the Debtors' books and records, that such proofs of claim (collectively, the "**Redesignate, Reduce and Allow Claims,**" and together with the Amended and Superseded Claims, the Redesignate and Allow Claims, and the Reduce and Allow Claims, the "**Claims**") were filed against the incorrect Debtor and in an amount that is greater than the actual amount for which the Debtors' estates are liable. The Liquidating Trust seeks to (a) modify the Redesignate, Reduce and Allow Claims by reducing them to the corresponding amounts set forth under the heading "*Modified Claim Amount*" on **Exhibit D** and (b) allow each Redesignate, Reduce and Allow Claim against the corresponding Debtor set forth under the heading "*Modified Debtor Name*" on **Exhibit D** only to the extent of such modified amount.

16. The Liquidating Trust expressly reserves all rights to object on any other basis to any Claim as to which the Court does not grant the relief requested herein, and to object to any basis as to any surviving Claim that is not allowed pursuant to the relief requested herein.

17. No Borrower Claims (as defined in the Claims Objection Procedures Order) are included in this Objection.

OBJECTION

A. Applicable Legal Standard

18. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelphia Commc’ns Corp.*, Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660, at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

19. Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim shall not be allowed to the extent that “such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b)(1). Claims that are amended and superseded by subsequent proofs of claim filed by the same creditor are routinely disallowed and expunged. *See, e.g., In re Enron Corp.*, Case No. 01 B 16034 (AJG), 2005 WL 3874285, at *1 n.1 (Bankr. S.D.N.Y. Oct. 5, 2005) (noting that “[i]n as much as the Initial Claim was amended and superseded by the Amended Claim, it was disallowed and expunged”); *In re Best Payphones, Inc.*, Case No. 01-15472, 2002 WL 31767796, at *4, 11 (Bankr. S.D.N.Y. Dec. 11, 2002) (expunging amended, duplicative claim).

B. The Amended and Superseded Claims Should be Disallowed and Expunged

20. Based upon its review of the claims filed on the Claims Register, the Liquidating Trust determined that each Amended and Superseded Claim has been amended and

superseded by the corresponding Surviving Claim that was subsequently filed by or on behalf of the same creditor against the same debtor. *See* Horst Declaration ¶ 4.

21. The Debtors are not required to pay on the same claim more than once. *See, e.g., In re Finley, Kumble, Wagner, Heine, Underberg, Manley, Myerson, & Casey*, 160 B.R. 882, 894 (Bankr. S.D.N.Y. 1993) (“In bankruptcy, multiple recoveries for an identical injury are generally disallowed.”). Elimination of the Amended and Superseded Claims will also enable the maintenance of the Claims Register that more accurately reflects the claims asserted against the Liquidating Trust.

22. Accordingly, to avoid the possibility of multiple recoveries by the same creditor, the Liquidating Trust requests that the Court disallow and expunge in their entirety the Amended and Superseded Claims.³ The Surviving Claims will remain on the Claims Register subject to further objections on any other basis.

C. The Redesignate and Allow Claims Should Be Redesignated and Allowed As Modified

23. Based upon a review of the proofs of claim filed on the Claims Register, the Liquidating Trust determined, after consulting the Debtors’ books and records, that each Redesignate and Allow Claim was filed against the incorrect Debtor. *See* Horst Declaration ¶ 5.

24. After a review of the claimants’ supporting documentation and the Debtors’ books and records, the Liquidating Trust determined that each of the Redesignate and Allow Claims was filed against a Debtor that is not liable for the claims asserted therein, and that a different Debtor is liable for such claims in the claimed amounts. *See id.*

³ Where a creditor has filed different documentation in support of the Amended and Superseded Claim and the Surviving Claim, the Liquidating Trust will treat all documentation filed with the claims as having been filed in support of the Surviving Claim.

25. The Debtor listed on **Exhibit B** to the Proposed Order under the column heading “*Modified Debtor Name*” represents the Debtor that is liable for the Redesignate and Allow Claims, as reflected in the Debtors’ books and records as of the Petition Date. *See id.* ¶ 6. The holders of the Redesignate and Allow Claims should not be allowed to recover on claims from the incorrect Debtor’s estate to the detriment of other creditors with valid claims against such Debtor. Accordingly, the Liquidating Trust requests that this Court modify and allow each such Redesignate and Allow Claim against the corresponding Debtor listed on **Exhibit B** under the column heading “*Modified Debtor Name*.”

D. The Reduce and Allow Claims Should be Reduced and Allowed as Modified

26. Based upon a review of the proofs of claim filed on the Claims Register, the Liquidating Trust determined, after consulting the Debtors’ books and records, that each Reduce and Allow Claim was filed in an amount that is greater than the actual amount for which the Debtors’ estates are liable. *See id.* ¶ 7.

27. After a review of the claimants’ supporting documentation and the Debtors’ books and records, the Liquidating Trust determined that each of the Reduce and Allow Claims overstate the liability owed by the Debtors to the claimant. As set forth on **Exhibit C** under the column heading “*Reason for Modification*,” these claims need to be modified because the claimant (a) asserts claims for invoices not found in the Debtors’ books and records; (b) fails to value the Reduce and Allow Claims as of the Petition Date; and/or (c) fails to take into account the satisfaction of certain claimed liabilities. *See* 11 U.S.C. § 502(b); *see also* Horst Declaration ¶ 7.

28. The amounts listed on **Exhibit C** under the column heading “*Modified Claim Amount*” represent the actual value of the Reduce and Allow Claims as reflected in the

Debtors' books and records as of the Petition Date, less any amounts already satisfied after the Petition Date. *See* Horst Declaration ¶ 8. The holders of the Reduce and Allow Claims should not be allowed to recover more than the value of their claims. Accordingly, in order to properly reflect the actual value of these claims, the Liquidating Trust requests that the Court reduce each Reduce and Allow Claim to the corresponding amount listed on **Exhibit C** under the column heading "*Modified Claim Amount*" and allow each such Reduce and Allow Claim only to the extent of such modified amount.

E. The Redesignate, Reduce and Allow Claims Should Be Redesignated, Reduced and Allowed As Modified

29. Based upon a review of the proofs of claim filed on the Claims Register, the Liquidating Trust determined, after consulting the Debtors' books and records, that each Redesignate, Reduce and Allow Claim was filed against the incorrect Debtor and in an amount that is greater than the actual amount for which the Debtors' estates are liable. *See* Horst Declaration ¶ 9.

30. After a review of the claimants' supporting documentation and the Debtors' books and records, the Liquidating Trust determined that the Redesignate, Reduce and Allow Claims do not reflect the correct amount of liability owed by the Debtors to the claimant because they fail to value the Redesignate, Reduce and Allow Claims as of the Petition Date, fail to take into account the Debtors' satisfaction of certain claimed liabilities, and/or assert claims for invoices not found in the Debtors' books and records, as set forth on **Exhibit D** under the column heading "*Reason For Modification*." *See* 11 U.S.C. § 502(b); Horst Declaration ¶ 9. The Liquidating Trust further determined based on a review of the claimants' supporting documentation and the Debtors' books and records that each of the Redesignate, Reduce and

Allow Claims was filed against a Debtor that is not liable for the claims asserted therein, and that a different Debtor is liable for such claims in the reduced amounts. *See* Horst Declaration ¶ 9.

31. The amounts listed on **Exhibit D** under the column heading “*Modified Claim Amount*” represent the actual value of the Redesignate, Reduce and Allow Claims as reflected in the Debtors’ books and records as of the Petition Date, less any amounts already satisfied after the Petition Date. *See id.* ¶ 10. The Debtor listed on **Exhibit D** under the column heading “*Modified Debtor Name*” represents the Debtor reflected in the Debtors’ books and records that is liable for the Redesignate, Reduce and Allow Claims, as reduced. *See id.* The holders of the Redesignate, Reduce and Allow Claims should not be allowed to recover more than the value of their claims, or to recover on claims from the incorrect Debtor’s estate. Accordingly, in order to properly reflect the actual value of these claims, the Liquidating Trust requests that this Court reduce each Redesignate, Reduce and Allow Claim to the corresponding amount listed on **Exhibit D** under the column heading “*Modified Claim Amount*” and allow each such Redesignate, Reduce and Allow Claim only to the extent of such modified amount and only against the corresponding Debtor listed on **Exhibit D** under the column heading “*Modified Debtor Name.*”

NOTICE

32. The Liquidating Trust has served notice of the Objection in accordance with the Case Management Procedures [Docket No. 141] and the Claims Objection Procedures Order. The Liquidating Trust submits that no other or further notice need be provided.

NO PRIOR REQUEST

33. No previous request for the relief sought herein as against the holders of the Claims has been made by the Liquidating Trust to this or any other court.

CONCLUSION

WHEREFORE, the Liquidating Trust respectfully requests that the Court enter an order substantially in the form of the Proposed Order granting the relief requested herein and granting such other relief as is just and proper.

Dated: New York, New York
May 1, 2014

KRAMER LEVIN NAFTALIS & FRANKEL LLP

/s/ Joseph A. Shifer
Kenneth H. Eckstein
Douglas H. Mannal
Joseph A. Shifer
1177 Avenue of the Americas
New York, New York 10036
Telephone: (212) 715-9100
Facsimile: (212) 715-8000

-and-

Gary S. Lee
Norman S. Rosenbaum
Jordan A. Wishnew
Meryl L. Rothchild
MORRISON & FOERSTER LLP
250 West 55th Street
New York, New York 10019
Telephone: (212) 468-8000
Facsimile: (212) 468-7900

Counsel for the ResCap Liquidating Trust

Annex 1

Horst Declaration

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----)	
In re:)	Case No. 12-12020 (MG)
)	
RESIDENTIAL CAPITAL, LLC, <u>et al.</u> ,)	Chapter 11
)	
Debtors.)	Jointly Administered
-----)	

**DECLARATION OF DEANNA HORST IN SUPPORT OF THE RESCAP
LIQUIDATING TRUST'S SIXTY-SIXTH OMNIBUS OBJECTION
TO CLAIMS (I) EXPUNGING AMENDED AND SUPERSEDED CLAIMS; (II)
REDESIGNATING AND ALLOWING CLAIMS; (III) REDUCING AND ALLOWING
CLAIMS; AND (IV) REDESIGNATING, REDUCING AND ALLOWING CLAIMS**

I, Deanna Horst, hereby declare as follows:

1. I am the Chief Claims Officer for the ResCap Liquidating Trust (the "**Liquidating Trust**"), and previously served as Chief Claims Officer for Residential Capital, LLC and its affiliates ("**ResCap**"), a limited liability company organized under the laws of the state of Delaware and the parent of the other post-effective date debtors in the above-captioned Chapter 11 Cases (collectively, the "**Debtors**"). I was formerly employed by affiliates of ResCap beginning in August of 2001. In June 2012, I became Senior Director of Claims Management for ResCap and became Chief Claims Officer of ResCap in October of 2013. I began my association with ResCap in 2001 as the Director, Responsible Lending Manager, charged with managing the Debtors' responsible lending on-site due diligence program. In 2002, I became the Director of Quality Asset Management, managing Client Repurchase, Quality Assurance and Compliance—a position I held until 2006, at which time I became the Vice

President of the Credit Risk Group, managing Correspondent and Broker approval and monitoring. In 2011, I became the Vice President, Business Risk and Controls, and supported GMAC Mortgage, LLC and Ally Bank in this role. In my current position, I am responsible for Claims Management and Reconciliation and Client Recovery. I am authorized to submit this declaration (the “**Declaration**”) in support of the *ResCap Liquidating Trust’s Sixty-Sixth Omnibus Objection to Claims (I) Expunging Amended and Superseded Claims; (II) Redesignating and Allowing Claims; (III) Reducing and Allowing Claims; and (IV) Redesignating, Reducing and Allowing Claims* (the “**Objection**”).¹

2. Except as otherwise indicated, all facts set forth in this Declaration are based upon my personal knowledge of the Debtors’ operations and finances, information learned from my review of relevant documents and information I have received through my discussions with other members of the Debtors’ management or other employees of the Debtors, the Debtors’ professionals and consultants, and/or Kurtzman Carson Consultants LLC (“**KCC**”), the Debtors’ notice and claims agent. If I were called upon to testify, I could and would testify competently to the facts set forth in the Objection on that basis.

3. In my capacity as Chief Claims Officer, I am intimately familiar with the claims reconciliation process in these Chapter 11 cases. Except as otherwise indicated, all statements in this Declaration are based upon my familiarity with the Debtors’ books and records (the “**Books and Records**”), the Debtors’ schedules of assets and liabilities and statements of financial affairs filed in these Chapter 11 Cases (collectively, the “**Schedules**”), my review and reconciliation of claims, and/or my review of relevant documents. I or my designee at my

¹ Defined terms used but not defined herein shall have the meanings ascribed to such terms as set forth in the Objection.

direction have reviewed and analyzed the proof of claim forms and supporting documentation, if any, filed by the claimants listed on Exhibit A, Exhibit B, Exhibit C, and Exhibit D annexed to the Proposed Order. Since the Plan went effective, I, along with other members of the Debtors' management or other employees of the Debtors have continued the claims reconciliation process, analyzed claims, and determined the appropriate treatment of the same. In connection with such review and analysis, where applicable, the Liquidating Trust has reviewed (i) information supplied or verified by personnel in departments within the Debtors' various business units, (ii) the Books and Records, (iii) the Schedules, (iv) other filed proofs of claim, and/or (v) the Claims Register maintained in the Debtors' Chapter 11 Cases.

4. Under my supervision, considerable resources and time have been expended to ensure a high level of diligence in reviewing and reconciling the proofs of claim filed in these Chapter 11 Cases. Such claims were reviewed and analyzed by the appropriate personnel and professional advisors. Based on a thorough review of the Amended and Superseded Claims at issue, whether or not the Surviving Claims specifically state on their face that they are amendments of the corresponding Amended and Superseded Claims, it was determined that each claim listed in the rows below the column entitled "*Claim to be Disallowed*" on Exhibit A annexed to the Proposed Order has been amended and superseded by a later-filed claim or claims by the same claimant that was determined to relate to the same subject matter. The examination of those claims revealed that the Surviving Claims were filed by the same claimant, and on account of the same obligations, as that creditor's corresponding claim previously filed with the Court and/or KCC. If the Amended and Superseded Claims are not disallowed and expunged, the claimants who filed these Claims may potentially receive a wholly improper recover to the detriment of other creditors.

5. Based on a thorough review of the Redesignate and Allow Claims at issue, as well the claimants' supporting documentation and the Books and Records, it was determined that each claim listed on **Exhibit B** attached to the Proposed Order was filed against a Debtor that is not liable for the claims asserted therein, and that a different Debtor is liable for such claims in the claimed amounts.

6. It was determined that that the Debtor listed on **Exhibit B** under the column heading "*Modified Debtor Name*" represents the Debtor that is liable for the Redesignate and Allow Claims, as reflected in the Books and Records as of the Petition Date. If the Redesignate and Allow Claims are not modified as requested, the claimants who filed these Redesignate and Allow Claims would receive a recovery from the incorrect Debtor's estate, to the detriment of other creditors with valid claims against such Debtor.

7. Based on a thorough review of the Reduce and Allow Claims at issue, as well the claimants' supporting documentation and the Books and Records, it was determined that each claim listed on **Exhibit C** attached to the Proposed Order does not reflect the correct amount of liability owed by the applicable Debtor to the claimant because it fails to value the Reduce and Allow Claim as of the Petition Date, fails to take into account the satisfaction of certain claimed liabilities, and/or asserts claims for invoices not found in the Books and Records, as set forth on **Exhibit C** under the column heading "*Reason For Modification.*"

8. It was determined that the amounts listed on **Exhibit C** under the column heading "*Modified Claim Amount*" represent the actual value of the Reduce and Allow Claims as reflected in the Books and Records as of the Petition Date, less any amounts already satisfied after the Petition Date. If the Reduce and Allow Claims are not modified as requested, the

claimants who filed these Reduce and Allow Claims would recover in excess of that to which they are legally entitled, to the detriment of other creditors.

9. Based on a thorough review of the Redesignate, Reduce and Allow Claims at issue, as well the claimants' supporting documentation and the Books and Records, it was determined that each claim listed on **Exhibit D** attached to the Proposed Order does not reflect the correct amount of liability owed by the applicable Debtor to the claimant because it fails to value the Redesignate, Reduce and Allow Claim as of the Petition Date, fails to take into account the satisfaction of certain claimed liabilities, and/or asserts claims for invoices not found in the Books and Records, as set forth on **Exhibit D** under the column heading "*Reason For Modification.*" It was further determined based on a review of the claimants' supporting documentation and the Books and Records that each of the Redesignate, Reduce and Allow Claims was filed against a Debtor that is not liable for the claims asserted therein, and that a different Debtor is liable for such claims in the reduced amounts.

10. It was determined that the amounts listed on **Exhibit D** under the column heading "*Modified Claim Amount*" represent the actual value of the Redesignate, Reduce and Allow Claims as reflected in the Books and Records as of the Petition Date, less any amounts already satisfied after the Petition Date. It was also determined that the Debtor listed on **Exhibit D** under the column heading "*Modified Debtor Name*" represents the Debtor reflected in the Books and Records that is liable for the Redesignate, Reduce and Allow Claims, as reduced. If the Redesignate, Reduce and Allow Claims are not modified as requested, the claimants who filed these Redesignate, Reduce and Allow Claims would recover in excess of that to which they are legally entitled, to the detriment of other creditors, and such recovery would be paid from the

incorrect Debtor's estate, to the detriment of other creditors with valid claims against such Debtor.

11. Accordingly, based upon this review and for the reasons set forth in the Objection, I have determined that each Amended and Superseded Claim, Redesignate and Allow Claim, Reduce and Allow Claim, and Redesignate, Reduce and Allow Claim that is the subject of the Objection should be accorded the proposed treatment described in the Objection.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Dated: May 1, 2014

/s/ Deanna Horst

Deanna Horst

Chief Claims Officer for Residential Capital,
LLC

Annex 2

Proposed Order

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:)	
)	Case No. 12-12020 (MG)
)	
RESIDENTIAL CAPITAL, LLC, <u>et al.</u> ,)	Chapter 11
)	
Debtors.)	Jointly Administered
)	

**ORDER GRANTING THE RESCAP LIQUIDATING TRUST’S SIXTY-SIXTH
OMNIBUS OBJECTION TO CLAIMS (I) EXPUNGING AMENDED AND
SUPERSEDED CLAIMS; (II) REDESIGNATING AND ALLOWING CLAIMS; (III)
REDUCING AND ALLOWING CLAIMS; AND (IV) REDESIGNATING,
REDUCING AND ALLOWING CLAIMS**

Upon the sixty-sixth omnibus objection to claims (the “**Objection**”)¹ of the ResCap Liquidating Trust (the “**Liquidating Trust**”) established pursuant to the terms of the confirmed Plan filed in the above-referenced Chapter 11 Cases and as successor in interest to the Debtors, seeking entry of an order, pursuant to section 502(b) of title 11 of the United States Code (the “**Bankruptcy Code**”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 3294] (the “**Claims Objection Procedures Order**”), (i) disallowing and expunging the Amended and Superseded Claims and (ii) modifying and allowing the Redesignate and Allow Claims, the Reduce and Allow Claims, and the Redesignate, Reduce and Allow Claims, all as more fully described in the Objection; and it appearing that this Court has

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Objection.

jurisdiction to consider the Objection pursuant to 28 U.S.C. §§ 157 and 1334; and consideration of the Objection and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Objection having been provided, and it appearing that no other or further notice need be provided; and upon consideration of the Objection and the *Declaration of Deanna Horst in Support of the ResCap Liquidating Trust's Sixty-Sixth Omnibus Objection to Claims (I) Expunging Amended and Superseded Claims; (II) Redesignating and Allowing Claims; (III) Reducing and Allowing Claims; and (IV) Redesignating, Reducing and Allowing Claims* annexed to the Objection as **Annex 1**; and the Court having found and determined that the relief sought in the Objection is in the best interests of the Liquidating Trust, the Liquidating Trust's beneficiaries, the Debtors, and all parties in interest and that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and the Court having determined that the Objection complies with the Claims Objection Procedures Order; and after due deliberation and sufficient cause appearing therefor, it is hereby

ORDERED, ADJUDGED, AND DECREED THAT:

1. The relief requested in the Objection is granted to the extent provided herein.
2. Pursuant to section 502(b) of the Bankruptcy Code, the claims listed on **Exhibit A** annexed hereto under the heading "*Claims to be Disallowed and Expunged*" (collectively, the "**Amended and Superseded Claims**") are hereby disallowed and expunged in their entirety with prejudice.

3. The claims listed on **Exhibit A** annexed hereto under the heading “Surviving Claims” (collectively, the “**Surviving Claims**”) will remain on the Claims Register, and such claims are neither allowed nor disallowed at this time.

4. The disallowance and expungement of the Amended and Superseded Claims does not constitute any admission or finding with respect to any of the Surviving Claims.

5. Kurtzman Carson Consultants LLC (“**KCC**”), the Debtors’ claims and noticing agent, is directed to disallow and expunge the Amended and Superseded Claims identified on the schedule attached as **Exhibit A** hereto so that such claims are no longer maintained on the Debtors’ Claims Register.

6. Pursuant to section 502(b) of the Bankruptcy Code, each claim listed on **Exhibit B** attached hereto (collectively, the “**Redesignate and Allow Claims**”) is redesignated against the Debtor set forth on **Exhibit B** under the column heading “*Modified Debtor Name*” and allowed in the amount and priority set forth on **Exhibit B** under the column heading “*Claim Amount.*”

7. KCC is directed to allow the Redesignate and Allow Claims in the amount and priority set forth on **Exhibit B** under the column heading “*Claim Amount*” against the Debtor set forth on **Exhibit B** under the column heading “*Modified Debtor Name.*”

8. Pursuant to section 502(b) of the Bankruptcy Code, each claim listed on **Exhibit C** attached hereto (collectively, the “**Reduce and Allow Claims**”) is reduced and allowed in the amount and priority set forth on **Exhibit C** under the column heading “*Modified Claim Amount*” and any asserted amounts in excess of the reduced amount are disallowed and expunged.

9. KCC is directed to allow the Reduce and Allow Claims in the amount and priority set forth on **Exhibit C** under the column heading “*Modified Claim Amount*” and to disallow and expunge any asserted amounts in excess of the reduced amount.

10. Pursuant to section 502(b) of the Bankruptcy Code, each claim listed on **Exhibit D** attached hereto (collectively, the “**Redesignate, Reduce and Allow Claims**”) is redesignated, reduced and allowed in the amount and priority set forth on **Exhibit D** under the column heading “*Modified Claim Amount*” against the Debtor set forth on **Exhibit D** under the column heading “*Modified Debtor Name*,” and any asserted amounts in excess of the reduced amount are disallowed and expunged.

11. KCC is directed to allow the Redesignate, Reduce and Allow Claims in the amount and priority set forth on **Exhibit D** under the column heading “*Modified Claim Amount*” against the Debtor set forth on **Exhibit D** under the column heading “*Modified Debtor Name*,” and to disallow and expunge any asserted amounts in excess of the reduced amount.

12. The Liquidating Trust and KCC are authorized and empowered to take all actions as may be necessary and appropriate to implement the terms of this Order.

13. Notice of the Objection as provided therein shall be deemed good and sufficient notice of such objection, and the requirements of Bankruptcy Rule 3007(a), the Case Management Procedures entered on May 23, 2012 [Docket No. 141], the Claims Objection Procedures Order, and the Local Bankruptcy Rules of this Court are satisfied by such notice.

14. This Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of (i) any Surviving Claim, and (ii) any claim not listed on **Exhibit A**, **Exhibit B**, **Exhibit C**, or **Exhibit D** annexed to this Order, and all rights of the Liquidating Trust or any other party to object on any basis are expressly reserved with respect to

any such Surviving Claim and any claim that is not listed on **Exhibit A**, **Exhibit B**, **Exhibit C**, or **Exhibit D** annexed hereto.

15. This Order shall be a final order with respect to each of the Claims identified on **Exhibit A**, **Exhibit B**, **Exhibit C**, or **Exhibit D** annexed hereto, as if each such Claim had been individually objected to.

16. This Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2014
New York, New York

THE HONORABLE MARTIN GLENN
UNITED STATES BANKRUPTCY JUDGE

Exhibit A

Amended and Superseded Claims

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)
EXHIBIT A
SIXTY-SIXTH OMNIBUS OBJECTION - AMENDED AND SUPERSEDED CLAIMS (NON-BORROWER CLAIMS)

Claims to be Disallowed and Expunged							Surviving Claims					
	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number
1	Galveston County John P. Dillman Linebarger Goggan Blair & Sampson LLP P.O. Box 3064 Houston, TX 77253-3064	5822	11/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$8,189.22 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Galveston County John P. Dillman Linebarger Goggan Blair & Sampson LLP P.O. Box 3064 Houston, TX 77253-3064	6956	08/13/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$2,265.19 Secured \$0.00 Priority \$0.00 General Unsecured	GMAC Mortgage, LLC	12-12032
2	Hidalgo County John T. Banks Perdue, Brandon, Fielder, Collins & Mott, L.L.P. 3301 Northland Drive Suite 505 Austin, TX 78731	6320	12/04/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$648.84 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	Hidalgo County Perdue, Brandon, Fielder, Collins & Mott, L.L.P. 3301 Northland Drive Suite 505 Austin, TX 78731	7320	01/09/2014	\$0.00 Administrative Priority \$661.79 Administrative Secured \$0.00 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019
3	McAllen Independent School District John T. Banks Perdue, Brandon, Fielder, Collins & Mott, L.L.P. 3301 Northland Drive Suite 505 Austin, TX 78731	6323	12/04/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$1,136.68 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019	McAllen Independent School District John T. Banks Perdue, Brandon, Fielder, Collins & Mott, L.L.P. 3301 Northland Drive Suite 505 Austin, TX 78731	7319	01/09/2014	\$0.00 Administrative Priority \$1,124.39 Administrative Secured \$0.00 Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019
4	Merrill Lynch Mortgage Investors, Inc. Jill Fairbrother Assistant General Counsel Global Banking & Markets Litigation Bank of America 50 Rockefeller Plaza, NY1-050-07-01 New York, NY 10020	2737	11/08/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Funding Company, LLC	12-12019	Merrill Lynch Mortgage Investors, Inc. Jill Fairbrother Assistant General Counsel Global Banking & Markets Litigation Bank of America 50 Rockefeller Plaza, NY1-050-07-01 New York, NY 10020	5890	11/23/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority \$0.00 General Unsecured	Residential Funding Company, LLC	12-12019
5	Merrill Lynch Mortgage Lending, Inc. Jill Fairbrother Assistant General Counsel Global Banking & Markets Litigation Bank of America 50 Rockefeller Plaza, NY1-050-07-01 New York, NY 10020	2738	11/08/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Funding Company, LLC	12-12019	Merrill Lynch Mortgage Lending, Inc. Jill Fairbrother Assistant General Counsel Global Banking & Markets Litigation Bank of America 50 Rockefeller Plaza, NY1-050-07-01 New York, NY 10020	5889	11/23/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Funding Company, LLC	12-12019
6	Merrill Lynch, Pierce, Fenner & Smith Incorporated Jill Fairbrother Global Banking & Markets Litigation Bank of America 50 Rockefeller Plaza, NY1-050-07-01	87	06/13/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority \$0.00 General Unsecured	Residential Asset Securities Corporation	12-12054	Merrill Lynch, Pierce, Fenner & Smith Incorporated Jill Fairbrother Global Banking & Markets Litigation Bank of America 50 Rockefeller Plaza, NY1-050-07-01	2747	11/08/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Asset Securities Corporation	12-12054
7	Merrill Lynch, Pierce, Fenner & Smith Incorporated Jill Fairbrother Assistant General Counsel Global Banking & Markets Litigation Bank of America 50 Rockefeller Plaza, NY1-050-07-01	88	06/13/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Funding Company, LLC	12-12019	Merrill Lynch, Pierce, Fenner & Smith Incorporated Jill Fairbrother Global Banking & Markets Litigation Bank of America 50 Rockefeller Plaza, NY1-050-07-01	2748	11/08/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Funding Company, LLC	12-12019
8	Merrill Lynch, Pierce, Fenner & Smith Incorporated Jill Fairbrother Assistant General Counsel Global Banking & Markets Litigation Bank of America 50 Rockefeller Plaza, NY1-050-07-01	89	06/13/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority \$0.00 General Unsecured	Residential Asset Mortgage Products, Inc.	12-12053	Merrill Lynch, Pierce, Fenner & Smith Incorporated Jill Fairbrother Global Banking & Markets Litigation Bank of America 50 Rockefeller Plaza, NY1-050-07-01	2745	11/08/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Asset Mortgage Products, Inc.	12-12053
9	PNC Mortgage, a division of PNC Bank, NA Christian S. Martin 3232 Newmark Drive (B6-YM14-01-4) Miamisburg, OH 45342	3574	11/08/2012	UNLIQUIDATED Administrative Priority \$0.00 Administrative Secured UNLIQUIDATED Secured \$0.00 Priority \$2,076,101.22 General Unsecured	Residential Funding Company, LLC	12-12019	PNC Mortgage, a division of PNC Bank, NA Christian S. Martin 3232 Newmark Drive (B6-YM14-01-4) Miamisburg, OH 45342	6410	01/07/2013	UNLIQUIDATED Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Funding Company, LLC	12-12019

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)
EXHIBIT A
SIXTY-SIXTH OMNIBUS OBJECTION - AMENDED AND SUPERSEDED CLAIMS (NON-BORROWER CLAIMS)

Claims to be Disallowed and Expunged							Surviving Claims					
	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number
10	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	3581	11/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Capital, LLC	12-12020	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7237	08/26/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Capital, LLC	12-12020
11	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7187	11/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Funding Company, LLC	12-12019	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7161	08/26/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Funding Company, LLC	12-12019
12	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7188	11/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	ditech, LLC	12-12021	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7238	08/26/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	ditech, LLC	12-12021
13	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7189	11/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	DOA Holding Properties, LLC	12-12022	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7239	08/26/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	DOA Holding Properties, LLC	12-12022
14	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7190	11/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	DOA Properties IX (Lots-Other), LLC	12-12023	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7240	08/26/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	DOA Properties IX (Lots-Other), LLC	12-12023
15	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7191	11/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	EPRE LLC	12-12024	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7241	08/26/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	EPRE LLC	12-12024
16	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7192	11/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Equity Investment I, LLC	12-12025	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7242	08/26/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Equity Investment I, LLC	12-12025
17	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7193	11/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	ETS of Virginia, Inc.	12-12026	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7243	08/26/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	ETS of Virginia, Inc.	12-12026
18	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7194	11/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	ETS of Washington, Inc.	12-12027	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7244	08/26/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	ETS of Washington, Inc.	12-12027

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)
EXHIBIT A
SIXTY-SIXTH OMNIBUS OBJECTION - AMENDED AND SUPERSEDED CLAIMS (NON-BORROWER CLAIMS)

Claims to be Disallowed and Expunged							Surviving Claims					
	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number
19	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7195	11/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Executive Trustee Services, LLC	12-12028	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7245	08/26/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Executive Trustee Services, LLC	12-12028
20	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7196	11/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	GMAC-RFC Holding Company, LLC	12-12029	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7246	08/26/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	GMAC-RFC Holding Company, LLC	12-12029
21	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7197	11/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	GMAC Model Home Finance I, LLC	12-12030	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7247	08/26/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	GMAC Model Home Finance I, LLC	12-12030
22	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7198	11/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	GMAC Mortgage USA Corporation	12-12031	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7248	08/26/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	GMAC Mortgage USA Corporation	12-12031
23	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7199	11/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	GMAC Mortgage, LLC	12-12032	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7249	08/26/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	GMAC Mortgage, LLC	12-12032
24	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7200	11/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	GMAC Residential Holding Company, LLC	12-12033	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7250	08/26/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	GMAC Residential Holding Company, LLC	12-12033
25	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7201	11/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	GMAC RH Settlement Services, LLC	12-12034	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7251	08/26/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	GMAC RH Settlement Services, LLC	12-12034
26	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7202	11/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	GMACM Borrower LLC	12-12035	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7252	08/26/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	GMACM Borrower LLC	12-12035
27	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7203	11/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	GMACM REO LLC	12-12036	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7253	08/26/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	GMACM REO LLC	12-12036

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)
EXHIBIT A
SIXTY-SIXTH OMNIBUS OBJECTION - AMENDED AND SUPERSEDED CLAIMS (NON-BORROWER CLAIMS)

Claims to be Disallowed and Expunged							Surviving Claims					
	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number
28	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7204	11/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	GMACR Mortgage Products, LLC	12-12037	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7254	08/26/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	GMACR Mortgage Products, LLC	12-12037
29	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7205	11/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	HFN REO Sub II, LLC	12-12038	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7255	08/26/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	HFN REO Sub II, LLC	12-12038
30	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7206	11/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Home Connects Lending Services, LLC	12-12039	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7256	08/26/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Home Connects Lending Services, LLC	12-12039
31	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7207	11/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Homecomings Financial Real Estate Holdings, LLC	12-12040	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7257	08/26/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Homecomings Financial Real Estate Holdings, LLC	12-12040
32	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7208	11/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Homecomings Financial, LLC	12-12042	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7258	08/26/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Homecomings Financial, LLC	12-12042
33	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7209	11/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Ladue Associates, Inc.	12-12043	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7259	08/26/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Ladue Associates, Inc.	12-12043
34	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7210	11/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Passive Asset Transactions, LLC	12-12044	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7260	08/26/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Passive Asset Transactions, LLC	12-12044
35	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7211	11/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	PATI A, LLC	12-12045	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7261	08/26/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	PATI A, LLC	12-12045
36	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7212	11/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	PATI B, LLC	12-12046	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7262	08/26/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	PATI B, LLC	12-12046

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)
EXHIBIT A
SIXTY-SIXTH OMNIBUS OBJECTION - AMENDED AND SUPERSEDED CLAIMS (NON-BORROWER CLAIMS)

Claims to be Disallowed and Expunged							Surviving Claims					
	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number
37	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7213	11/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	PATI Real Estate Holdings, LLC	12-12047	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7263	08/26/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	PATI Real Estate Holdings, LLC	12-12047
38	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7214	11/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	RAHI A, LLC	12-12048	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7264	08/26/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	RAHI A, LLC	12-12048
39	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7215	11/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	RAHI B, LLC	12-12049	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7265	08/26/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	RAHI B, LLC	12-12049
40	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7216	11/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	RAHI Real Estate Holdings, LLC	12-12050	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7266	08/26/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	RAHI Real Estate Holdings, LLC	12-12050
41	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7217	11/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	RCSFJV2004, LLC	12-12051	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7267	08/26/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	RCSFJV2004, LLC	12-12051
42	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7218	11/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Accredit Loans, Inc.	12-12052	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7268	08/26/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Accredit Loans, Inc.	12-12052
43	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7219	11/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Asset Mortgage Products, Inc.	12-12053	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7269	08/26/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Asset Mortgage Products, Inc.	12-12053
44	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7220	11/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Asset Securities Corporation	12-12054	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7270	08/26/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Asset Securities Corporation	12-12054
45	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7221	11/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Consumer Services of Alabama, LLC	12-12055	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7271	08/26/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Consumer Services of Alabama, LLC	12-12055

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)
EXHIBIT A
SIXTY-SIXTH OMNIBUS OBJECTION - AMENDED AND SUPERSEDED CLAIMS (NON-BORROWER CLAIMS)

Claims to be Disallowed and Expunged							Surviving Claims					
	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number
46	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7222	11/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Consumer Services of Ohio, LLC	12-12056	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7272	08/26/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Consumer Services of Ohio, LLC	12-12056
47	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7223	11/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Consumer Services of Texas, LLC	12-12057	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7273	08/26/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Consumer Services of Texas, LLC	12-12057
48	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7224	11/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Consumer Services, LLC	12-12058	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7274	08/26/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Consumer Services, LLC	12-12058
49	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7225	11/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Funding Mortgage Exchange, LLC	12-12059	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7275	08/26/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Funding Mortgage Exchange, LLC	12-12059
50	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7226	11/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Funding Mortgage Securities I, Inc.	12-12060	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7276	08/26/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Funding Mortgage Securities I, Inc.	12-12060
51	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7227	11/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Funding Mortgage Securities II, Inc.	12-12061	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7277	08/26/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Funding Mortgage Securities II, Inc.	12-12061
52	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7228	11/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Funding Real Estate Holdings, LLC	12-12062	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7278	08/26/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Funding Real Estate Holdings, LLC	12-12062
53	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7229	11/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Mortgage Real Estate Holdings, LLC	12-12063	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7279	08/26/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	Residential Mortgage Real Estate Holdings, LLC	12-12063
54	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7230	11/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	RFC-GSAP Servicer Advance, LLC	12-12064	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7280	08/26/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	RFC-GSAP Servicer Advance, LLC	12-12064

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)
EXHIBIT A
SIXTY-SIXTH OMNIBUS OBJECTION - AMENDED AND SUPERSEDED CLAIMS (NON-BORROWER CLAIMS)

Claims to be Disallowed and Expunged							Surviving Claims					
	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number
55	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7231	11/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	RFC Asset Holdings II, LLC	12-12065	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7281	08/26/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	RFC Asset Holdings II, LLC	12-12065
56	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7232	11/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	RFC Asset Management, LLC	12-12066	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7282	08/26/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	RFC Asset Management, LLC	12-12066
57	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7233	11/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	RFC Borrower LLC	12-12068	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7283	08/26/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	RFC Borrower LLC	12-12068
58	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7234	11/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	RFC REO LLC	12-12070	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7284	08/26/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	RFC REO LLC	12-12070
59	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7235	11/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	RFC SFJV-2002, LLC	12-12071	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7285	08/26/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	RFC SFJV-2002, LLC	12-12071
60	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7236	11/10/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	RFC Construction Funding, LLC	12-12069	Wells Fargo Bank, N.A., solely in its capacity as custodian for certain mortgage backed securities trusts, etc. Attn Mary L. Sohlberg, Vice President Wells Fargo Bank, N.A., as Custodian MAC N9311-161	7286	08/26/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority UNLIQUIDATED General Unsecured	RFC Construction Funding, LLC	12-12069

Exhibit B

Redesignate and Allow Claims

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

EXHIBIT B

SIXTY-SIXTH OMNIBUS OBJECTION - MODIFY - REDESIGNATE AND ALLOW CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Modified Debtor Name	Modified Case Number
1	Corporation Service Company 2711 Centerville Road Suite 400 Wilmington, DE 19808	1244	10/18/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$2,220.00 General Unsecured	Residential Asset Mortgage Products, Inc.	12-12053	Residential Funding Company, LLC	12-12019
2	Corporation Service Company 2711 Centerville Road Suite 400 Wilmington, DE 19808	1245	10/18/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$426.00 General Unsecured	Residential Asset Securities Corporation	12-12054	Residential Funding Company, LLC	12-12019
3	Corporation Service Company 2711 Centerville Road Suite 400 Wilmington, DE 19808	1246	10/18/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$923.00 General Unsecured	Residential Funding Mortgage Securities I, Inc.	12-12060	Residential Funding Company, LLC	12-12019
4	Corporation Service Company 2711 Centerville Road Suite 400 Wilmington, DE 19808	1248	10/18/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$435.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Residential Funding Company, LLC	12-12019
5	Corporation Service Company 2711 Centerville Road Suite 400 Wilmington, DE 19808	1249	10/18/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$2,262.00 General Unsecured	Residential Accredit Loans, Inc.	12-12052	Residential Funding Company, LLC	12-12019
6	Corporation Service Company 2711 Centerville Road Suite 400 Wilmington, DE 19808	1250	10/18/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$568.00 General Unsecured	Residential Funding Mortgage Securities II, Inc.	12-12061	Residential Funding Company, LLC	12-12019

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

EXHIBIT B

SIXTY-SIXTH OMNIBUS OBJECTION - MODIFY - REDESIGNATE AND ALLOW CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Modified Debtor Name	Modified Case Number
7	DINSMORE & SHOHL LLP PO BOX 640635 CINCINNATI, OH 45264-0635	1172	10/12/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$785.40 General Unsecured	Homecomings Financial, LLC	12-12042	GMAC Mortgage, LLC	12-12032
8	DOWNS RACHLIN MARTIN PLLC PROF. CORP 90 PROSPECT ST ST JOHNSBURY, VT 05819-0099	1494	10/22/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$4,010.50 General Unsecured	Residential Capital, LLC	12-12020	GMAC Mortgage, LLC	12-12032
9	MidAmerican Energy Co PO Box 4350 Credit Davenport, IA 52808	21	05/25/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$11,784.16 General Unsecured	Residential Capital, LLC	12-12020	GMAC Mortgage, LLC	12-12032
10	Northern States Power Co., A Minnesota Corporation, DBA Xcel Energy PO Box 727 La Crosse , WI 54602	77	06/11/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$28,962.24 General Unsecured	GMAC-RFC Holding Company, LLC	12-12029	Residential Funding Company, LLC	12-12019
11	Southwestern Bell Telephone Company James Grudus, Esq. c/o AT&T Services, Inc One AT&T Way, Room 3A218 Bedminster, NJ 07921	3589	11/12/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$1,103.09 General Unsecured	Residential Capital, LLC	12-12020	GMAC Mortgage, LLC	12-12032
12	ThompsonMcMullan, P.C. William D. Prince, IV, Esq 100 Shockoe Slip Richmond, VA 23219	3591	11/08/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$11,290.97 General Unsecured	Residential Capital, LLC	12-12020	GMAC Mortgage, LLC	12-12032

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

EXHIBIT B

SIXTY-SIXTH OMNIBUS OBJECTION - MODIFY - REDESIGNATE AND ALLOW CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Modified Debtor Name	Modified Case Number
		Number						
13	United Parcel Service c/o Receivable Management Services (RMS) PO Box 4396 Timonium, MD 21094	877	10/01/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$175.66 General Unsecured	GMAC Mortgage USA Corporation	12-12031	GMAC Mortgage, LLC	12-12032

Exhibit C

Reduce and Allow Claims

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)

EXHIBIT C

SIXTY-SIXTH OMNIBUS OBJECTION - MODIFY - REDUCE AND ALLOW CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Modified Claim Amount	Reason For Modification
1	Armstrong Teasdale LLP 7700 Forsyth Blvd., Suite 1800 Saint Louis, MO 63105	1880	10/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$9,779.33 General Unsecured	GMAC Mortgage, LLC	12-12032	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$5,257.00 General Unsecured	Reduced claim due to amounts not found in books and records.
2	HAYNSWORTH SINKLER BOYD PA C/O TARA E. NAUFUL, ESQ. 134 MEETING ST, 4TH FLOOR CHARLESTON, SC 29401	6771	03/05/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$1,036.50 General Unsecured	GMAC Mortgage, LLC	12-12032	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$885.00 General Unsecured	Reduced claim due to post-petition amounts paid but included by claimant in the claim amount.
3	HERC U Lift Inc 5655 HWY 12 W PO BOX 69 MAPLE PLAIN, MN 55359-0069	607	09/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$145.82 General Unsecured	GMAC Mortgage, LLC	12-12032	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$107.27 General Unsecured	Reduced claim due to different balances in the claim vs in books and records. POC lists claim amount of \$145.82, however, invoice attached to the claim is for \$107.27. Rescap Liquidating Trust (RLT) called claimant to clarify difference. Claimant indicated difference of \$38.55 was for finance charges. However, claimant was unable to provide a revised invoice. Claimant advised RLT to reduce claim to invoice amount of \$107.27 which equals the SOAL amount.
4	LAW OFFICES OF ROBERT C DOUGHERTY 1130 SW Morrison St STE 210 Portland, OR 97205-2213	576	09/19/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$2,279.23 General Unsecured	Residential Funding Company, LLC	12-12019	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$728.50 General Unsecured	Reduced claim due to invoices amounts disallowed and invoices paid. Invoice 23766 was paid. Invoice 24029 is allowed.
5	UNIVERSAL 004 PO BOX 60250 LOS ANGELES, CA 90060	528	09/17/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$537.15 General Unsecured	GMAC Mortgage, LLC	12-12032	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$380.83 General Unsecured	Reduced claim due to post-petition amounts paid but included by claimant in the claim amount.
6	Weir & Partners LLP Bonnie R. Golub, Esq. 1339 Chestnut Street, Suite 500 Philadelphia, PA 19107	1182	10/12/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$2,663.20 General Unsecured	Residential Capital, LLC	12-12020	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$1,917.75 General Unsecured	Reduced claim due to 1.) different balances in the claim vs in books and records, 2.) invoices for a different debtor included in claim, and 3.) invoices not found in books and records.

Exhibit D

Redesignate, Reduce and Allow Claims

In re RESIDENTIAL CAPITAL, LLC, et al. (CASE NO. 12-12020 (MG)) (JOINTLY ADMINISTERED)
EXHIBIT D

SIXTY-SIXTH OMNIBUS OBJECTION - MODIFY - REDESIGNATE, REDUCE AND ALLOW CLAIMS (NON-BORROWER CLAIMS)

	Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Debtor Name	Asserted Case Number	Modified Claim Amount	Modified Debtor Name	Modified Case Number	Reason For Modification
1	AT&T Corp Karen A. Cavagnaro - Lead Paralegal AT&T Services, Inc One AT&T Way, Room 3A104 Bedminster, NJ 07921	7352	01/29/2014	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$57,688.31 General Unsecured	Residential Capital, LLC	12-12020	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$55,618.86 General Unsecured	GMAC Mortgage, LLC	12-12032	Based on books and records, claim was asserted against incorrect debtor entity. In addition, claim does not match books and records of correct debtor entity.
2	DINSMORE AND SHOHL LLP PO BOX 640635 CINCINNATI, OH 45264	1175	10/12/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$7,846.15 General Unsecured	GMAC Mortgage, LLC	12-12032	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$723.15 General Unsecured	Residential Funding Company, LLC	12-12019	Reduced claim based on (1) post petition amounts paid in ordinary course of business, (2) invoices not found in books and records, and, (3) invoices disallowed. Claim asserted against the wrong debtor entity.
3	Foster Swift Collins & Smith, P.C. Deanna Swisher (P38341) 313 S. Washington Square Lansing, MI 48933	2011	10/31/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$779.00 General Unsecured	Residential Capital, LLC	12-12020	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$395.00 General Unsecured	GMAC Mortgage, LLC	12-12032	Reduced claim due to invoices not found in books and records. Claim asserted against the wrong debtor entity.
4	Office Depot 6600 N. Military Trail - S401F Boca Raton, FL 33496	47	05/29/2012	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$37,153.12 General Unsecured	GMAC Mortgage, LLC	12-12032	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$28,100.14 General Unsecured	GMAC Mortgage, LLC	12-12032	Reduced claim due to (1) invoices not found in books and records, (2) different balances in the claim vs in books and records, and (3) invoices claimed were against non-debtor entities. Portion of the claim asserted against incorrect debtor.
							\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$526.14 General Unsecured	Residential Funding Company, LLC	12-12019	
5	Wright, Finlay & Zak, LLP Attn Nichole Glowin 4665 MacArthur Court, Suite 280 Newport Beach, CA 92660	6870	06/27/2013	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$10,050.72 General Unsecured	Residential Capital, LLC	12-12020	\$0.00 Administrative Priority \$0.00 Administrative Secured \$0.00 Secured \$0.00 Priority \$6,135.70 General Unsecured	GMAC Mortgage, LLC	12-12032	Reduced claim due to different balances in the claim vs in books and records and invoices paid. Claim asserted against the wrong debtor entity.